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NOV 1957

MEMORANDUM FOR THE RECORD:

SUBJECT : Proposed Subobject Breakdown for Object Classes
08 and 09

REFERENCE: Memo dated 29 August 1957, from Chief, TAS to
Deputy Comptroller, Subject same as above

1. At a Staff meeting attended by Messrs. Saunders, 25X1A9A
25X1A9A held on 8 August 1957, Mr. 25X1A9A was re-
quested to study the feasibility of breaking down the object classes
08, "Supplies and Materials", and 09, "Equipment", by subobject
classes similar to the seven "family groups" used in the Financial
Accounting for Property procedures.
2. As a result of the study the referenced memorandum was pre-
pared setting forth a proposal to establish new object classes 18 and
19 as supplements to object classes 08 and 09, respectively, as has
been done with respect to the 07 classification, if the requirements
of the Agency for such data are such as to justify the amount of
work involved. The subject memorandum recommended that if the data
which would be obtained from such a breakdown were deemed necessary then
the proposal should be put into effect on 1 October 1957, or any date
thereafter. Upon receipt of the memorandum, Mr. Saunders discussed
the proposal with the group attending the original meeting during
which he concluded to require the proposed additional subobject

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classifications. He then briefed the DD/S on the proposal, who stated he had no objection to its implementation.

3. Upon receipt of the subject memorandum endorsed by the Comptroller, a meeting was held the last week in September with Messrs. ^{25X1A9A} [redacted] The object of the meeting was to determine if there was an easier way for the field stations to obtain the desired information than through the manner set forth in the subject memorandum. The following proposal was made by Mr. ^{25X1A9A} [redacted] and agreed upon by the others in attendance:

a. Have the field stations following Class A Accounting procedures post expenditures to a new subsidiary record, by object class 08 and 09, by materiel unit without regard to allotment. The new subsidiary would be balanced monthly with the amounts reflected on Schedule E as expenditures for the procurement of 08.1, 08.9, 09.1 and 09.9 materiel.

b. Reports would be submitted on the data obtained either monthly, quarterly or semiannually.

4. Following the meeting referred to in paragraph 3, above, Mr. ^{25X1A9A} [redacted] requested that Messrs. ^{25X1A9A} [redacted] discuss the new proposal with Mr. ^{25X1A9A} [redacted] of the Budget Division. Mr. ^{25X1A9A} [redacted] consulted further with the Comptroller at this point and obtained his consent to propose an alternative method to obtain the data required for the report to Congress. Accordingly, on approximately 8 October 1957, Mr. ^{25X1A9A} [redacted] called a meeting of representatives of the following divisions and staffs to discuss the proposals referred

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to in paragraphs 2 and 3 above:

Budget Division -

FE Division -

WE Division -

EE Division -

Office of Commo. -

SSA/DDS -

TAS -

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At this meeting it was decided that TAS would prepare a Comptroller Instruction informing the Area Budget and Fiscal Officers of the information needed and requesting them to obtain such information from the field stations following Class A Accounting and Reporting Procedures, by implementing the following procedure in each such station:

a. Make an analysis of the actual obligations by materiel units for the procurement of Object Class 08 and 09 materiel for the period 1 July through 30 April.

b. Prepare an estimate by materiel units of the obligations which may be incurred for the procurement of Object Class 08 and 09 Materiel for the period 1 May through 30 June.

c. Forward the information called for in subparagraphs a and b, above to headquarters so that it will arrive no later than 31 May.

5. As of this date a Comptroller Instruction is in the process of preparation setting forth the procedural requirements for obtaining data relative to showing total obligations of the Agency for expendable (08) and nonexpendable (09) property procurements within

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each of the seven materiel units. The proposed Comptroller Instruction will reflect the method by which the required information will be obtained from field stations following Class A Accounting and Reporting Procedures, and the procedures to be followed at headquarters in obtaining data for this purpose and in summarizing the overall Agency information for reporting to Congress.



25X1A9A

Chief, Technical Accounting Staff.

TAS/LLM/bw (31 Oct. 1957)

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